

**I give notice that
an Ordinary Meeting of Council will be held on:**

Date:	Monday, 30 September 2024
Time:	1.30pm
Location:	Council Chamber 107 te Heuheu Street Taupō

AGENDA

MEMBERSHIP

Chairperson Mayor David Trewavas
Deputy Chairperson Cr Kevin Taylor

Members

- Cr Duncan Campbell
- Cr Karam Fletcher
- Cr Sandra Greenslade
- Cr Kylie Leonard
- Cr Danny Loughlin
- Cr Anna Park
- Cr Christine Rankin
- Cr Rachel Shepherd
- Cr Kirsty Trueman
- Cr Yvonne Westerman
- Cr John Williamson

Quorum 7

Julie Gardyne
Chief Executive

Order Of Business

- 1 **Karakia**
- 2 **Whakapāha | Apologies**
- 3 **Ngā Whakapānga Tukituki | Conflicts of Interest**
- 4 **Whakamanatanga O Ngā Meneti | Confirmation of Minutes**
Nil
- 5 **Ngā Kaupapa Here Me Ngā Whakataunga | Policy and Decision Making**
 - 5.1 Adoption of the Long-term Plan 2024-343
 - 5.2 Rates Resolution 2024-257
- 6 **Ngā Kōrero Tūmataiti | Confidential Business**
Nil

5.1 ADOPTION OF THE LONG-TERM PLAN 2024-34

Author: Kendall Goode, Senior Policy Advisor

Authorised by: Nick Carroll, Policy Manager

TE PŪTAKE | PURPOSE

To adopt the Long-term Plan 2024-34 (LTP) and supporting information, including the Development Contributions Policy, Rates Remission and Postponement Policy, Revenue and Financing Policy, and the Treasury Management Policy.

WHAKARĀPOPOTOTANGA MATUA | EXECUTIVE SUMMARY

The Long-term Plan 2024-34 has been prepared and is now able to be considered for adoption. In preparing the final Long-term Plan, officers have incorporated the decisions from elected members during Long-term Plan deliberations and feedback received from Audit NZ and the Auditor-General.

NGĀ TŪTOHUNGA | RECOMMENDATION(S)

That Council:

1. Receives the audit report relating to the Long-term Plan 2024-34, pursuant to section 94(1) of the Local Government Act 2002 (Attachment 17)
2. In accordance with Section 102 of the Local Government Act 2002, adopts the:
 - The Revenue and Financing Policy 2024 (Attachment 12)
 - The Rates Remission and Postponement Policy 2024 (Attachment 2)
 - The Treasury Management Policy 2024 (Attachment 3)
 - The Development Contributions Policy 2024 (Attachment 4)
3. Adopts the audited Long-term Plan 2024-34 (Attachment 5) pursuant to section 93 of the Local Government Act 2002, including but not limited to the Funding Impact Statement, Financial and Infrastructure Strategies
4. Authorises the Chief Executive to make any necessary minor drafting or presentation amendments to the Long-term Plan 2024-2034 before final design.

TE WHAKAMAHUKI | BACKGROUND

Council has been developing its Long-term Plan since 2023. Changes to the affordable waters reform created a level of disruption to the process creating delays past 30 June 2024. Legislation changes made in February 2024 through the Water Services Acts Repeal Bill provided councils to 30 September 2024 to adopt Long-term Plans.

The Consultation Document for the Long-term Plan 2024-34 was developed following a series of workshops and meetings between February and May 2024, and was adopted for public consultation on 31 May 2024. Public consultation started on 4 June and closed on 8 July, with 1418 submissions received.

Hearings were held on 29 and 30 July 2024, providing an opportunity for submitters to verbally present their submission to council. Deliberations were conducted on 31 July and 1 August 2024. The minutes of the hearings and deliberations meeting were approved and adopted by Council as a true and correct record on 24 September 2024. Council made decisions and directed officers to incorporate these changes and prepare the draft Long-term Plan 2024-34 for review by Audit NZ.

NGĀ KŌRERORERO | DISCUSSION

The Local Government Act 2002 (LGA) requires Council to adopt its Long-term Plan before the commencement of the first year to which it relates, a copy of the final (undesigned) Long-term Plan 2024-34 accompanies this report as Attachment 5. The Long-term Plan contains the information required by Schedule

10 (Part 1) of the LGA, including the Financial and Infrastructure Strategies, financial information, policies and significant forecasting assumptions.

This report also includes copies of the Treasury Management Policy, Development Contributions Policy and Rates Remissions and Postponement Policies for adoption.

The schedule of fees and charges for the 2024/25 year was adopted in two parts. The Animal Management, Dog Registration and Food Licensing fees were reviewed and adopted on 23 May 2024 to ensure Council met its legislative timing requirements. The remaining fees and charges were adopted during Long-term Plan deliberations on 31 July and 1 August and will apply from 1 October 2024.

The final Long-term Plan was audited by Audit New Zealand between 19 August and 17 September. Following this, the Office of the Auditor-General undertook a secondary review of the Long-term Plan. Officers have made changes to the Long-term Plan 2024-34 as a result of feedback received from both Audit NZ and the Auditor-General, a summary of these changes is included in Attachment 1.

Elected members will be informed of any qualifications and/or emphasis of matter at the meeting. At the time of writing, this information was not yet available. Any other additional changes will also be advised at the meeting.

NGĀ KŌWHIRINGA | OPTIONS

Council must adopt the Long-term Plan 2024-34 as presented (or make minor editorial changes) to ensure that Council meets its legal obligations under the Local Government Act 2002, and allows Council to strike rates for the 2024/25 financial year.

NGĀ HĪRAUNGA | CONSIDERATIONS

Ngā Aronga Pūtea | Financial Considerations

The financial considerations and implications associated with the Long-term Plan 2024-34 are included in the suite of financial statements and the funding impact statement of the Long-term Plan 2024-34.

As a result of the changes that were made through the Long-term Plan process, including community feedback, the current projected average rates rise for Year 1 of the plan is 11.8% per cent. This is based on many factors including significant investments in core infrastructure required across the district and ensuring the delivery of services and projects that continue to support the district.

Ngā Aronga Ture | Legal Considerations

Local Government Act 2002

The matter comes within scope of the Council's lawful powers, including satisfying the purpose statement of [Section 10](#) of the Local Government Act 2002. That section of the Act states that the purpose of local government is (a) to enable democratic local decision-making and action by, and on behalf of, communities; and (b) to promote the social, economic, environmental, and cultural well-being of communities in the present and for the future. It is considered that social, economic, environmental and cultural are of relevance to this particular matter.

The LTP 2024-34 has been prepared in accordance with the legislative requirements under the LGA. Council is required to adopt by the 30 September, the required timeframe as amended due to changes associated with the Affordable Water Reforms. The Long-term Plan contains a report from the Auditor-General as required by Section 94 of the Local Government Act 2002.

Ngā Hīraunga Kaupapa Here | Policy Implications

The Long-term Plan 2024-34 sets out Council's policy direction, contains Council's vision and illustrates Council's work programme for the Taupō District.

Te Kōrero tahi ki te Māori | Māori Engagement

Meaningful engagement with whānau, hapū and iwi was a key consideration as part of this LTP and staff ensured hapū and iwi were given opportunities to hear as much as possible about issues that were important to them. Engagement on the Long-term Plan started in June 2023, which focused on how iwi/hapū could be involved in the process. The early engagement process provided an opportunity for aspirations and thoughts to be raised through hui and these assisted with Long-term Plan development. Staff attended several hapū cluster hui in early-mid 2024 which provided further engagement opportunities on particular projects and policy development, such as the infrastructure strategy. Staff organised individual hui with iwi partners and

hapū, with both elected members and staff attending these during and prior to public consultation starting. After the adoption of the Long-term Plan 2024-34, iwi and hapū will receive responses to their submissions.

Ngā Tūraru | Risks

If Council chooses not to adopt the LTP 2024-34 it will not be able to meet its obligations under the LGA or strike rates for the 2024-25 financial year.

TE HIRANGA O TE WHAKATAU, TE TONO RĀNEI | SIGNIFICANCE OF THE DECISION OR PROPOSAL

Council's Significance and Engagement Policy identifies matters to be taken into account when assessing the degree of significance of proposals and decisions. Officers have undertaken an assessment of the matters in the [Significance and Engagement Policy \(2022\)](#), and are of the opinion that the proposal under consideration is significant.

TE KŌRERO TAHI | ENGAGEMENT

Formal public consultation started on 4 June and closed on 8 July, community and hapū/iwi engagement began prior to this with a focus on what teams already knew about communities across the rohe. The Community Development and Engagement team hosted 33 community events during consultation. These events were held around the district to enable the community to come along and discuss the Long-term Plan with both elected members and staff, and to encourage community members to have their say on proposals in the plan.

As well as this engagement, and engagement with hapū and iwi, a range of advertising and a social media strategy was implemented to further educate and encourage people to share their views. The overarching strategy was to ensure people were aware of the LTP and what it meant, what the main issues were, and how to have their say.

TE WHAKAWHITI KŌRERO PĀPAHO | COMMUNICATION/MEDIA

The general public will be informed of Council adopting the Long-term Plan 2024-34 through media releases and social media following adoption of the Long-term Plan 2024-34. Additionally, submitters will receive a letter advising that Council has adopted the Long-term Plan 2024-34 which outlines key decisions that were made and a weblink to the 'submission responses report' to view responses to any specific matters raised in their submissions.

WHAKAKAPINGA | CONCLUSION

The Long-term Plan 2024-34 has been prepared in accordance with the requirements of the Local Government Act 2002 and is recommended to be adopted to set Council's policy direction and set rates for the 2024/25 financial year.

NGĀ TĀPIRIHANGA | ATTACHMENTS

1. Changes made to the Long-term Plan from Audit process
2. Rates Remission and Postponement Policy 2024
3. Treasury Management Policy
4. Development Contributions policy
5. Audited Long-term Plan 2024-34 (under separate cover 1) [⇒](#)
6. Audited LTP - Appendix 1 (Financial prudence disclosure statement) (under separate cover 1) [⇒](#)
7. Audited LTP - Appendix 2 (Financial strategy) (under separate cover 1) [⇒](#)
8. Audited LTP - Appendix 3 (Infrastructure strategy) (under separate cover 1) [⇒](#)
9. Audited LTP - Appendix 4 (Development of Māori capacity to contribute to decision-making processes) (under separate cover 1) [⇒](#)
10. Audited LTP - Appendix 5 (Climate change) (under separate cover 1) [⇒](#)
11. Audited LTP - Appendix 6 (Funding impact statement 2024) (under separate cover 1) [⇒](#)
12. Audited LTP - Appendix 7 (Revenue and financing policy 2024) (under separate cover 1) [⇒](#)
13. Audited LTP - Appendix 8 (Accounting policies) (under separate cover 1) [⇒](#)
14. Audited LTP - Appendix 9 (Forecasting assumptions) (under separate cover 1) [⇒](#)
15. Audited LTP - Appendix 10 (Council controlled organisations) (under separate cover 1) [⇒](#)
16. Audited LTP - Appendix 11 (Significance and engagement policy overview) (under separate cover 1) [⇒](#)

17. Audited LTP - Appendix 12 (Statement of compliance and Report from Council's auditor) (under separate cover 1) [⇒](#)

5.2 RATES RESOLUTION 2024-25

Author: Jeanette Paenga, Finance Manager
Authorised by: Sarah Matthews, General Manager Organisation Performance

TE PŪTAKE | PURPOSE

This report recommends for the Council to set rates for 2024-25 in accordance with section 23 of the Local Government (Rating) Act 2002, the due dates for payment in accordance with section 24 of the Local Government (Rating) Act 2002, and to authorise the addition of penalties in accordance with sections 57 and 58 of the Local Government (Rating) Act 2002.

NGĀ TŪTOHUNGA | RECOMMENDATION(S)

That, pursuant to section 23 of the Local Government (Rating) Act 2002, and in accordance with the Taupō District Council’s Long Term Plan 2024-34, including the Funding Impact Statement the Taupō District Council hereby sets the rates and charges as set out in this resolution; (and in accordance with sections 24 and 57 states the due dates for payment of rates and authorises the addition of penalties to unpaid rates) for the period commencing on 1 July 2024 and ending on 30 June 2025:

The rates and charges are as follows:

1. General Rate

A General Rate, set under section 13 of the Local Government (Rating) Act 2002 on every rating unit in the district and calculated on the capital value of each rateable rating unit. This rate is set on a differential basis as follows:

Rating Unit Category	Rate per \$ of CV 2024/25 GST incl
Residential	0.0019507/\$
Rural	0.0019507/\$
Industrial/Commercial (including electricity generators, utility assets and networks)	0.0035112/\$
Accommodation	0.0035112/\$
Other	0.0019507/\$

2. Uniform Annual General Charge

A Uniform Annual General Charge set under section 15 of the Local Government (Rating) Act 2002 assessed on every separately used or inhabited part (SUIP) of a rating unit in the district.

Per SUIP	2024/25 GST incl
Uniform Annual General Charge	\$250.00

3. Sewage Disposal

A targeted rate for sewage disposal, set under section 16 of the Local Government (Rating) Act 2002, assessed on every rating unit connected or available to be connected (serviceable) to an accessible Council scheme on the basis of one charge per pan, urinal discharge point (with the exception of the residence of a single household – which shall be assessed only one charge) for connected rating units and per rating unit

for serviceable rating units. For the avoidance of doubt the words ‘a single household’ do not restrict the charge to one pan/urinal in the situation where a rating unit has separately used or inhabited parts. In such a situation each separately used or inhabited part is regarded as a separate household, and the pan charge applied will be at the cumulative per pan rate multiplied by the number of households. (Serviceable - rating units within 30 meters of an accessible sewage drain).

The sewer schemes are: Taupō Township, Acacia Bay, Kinloch, Whakamaru, Mangakino, Ātiamuri, Tūrangi Township/Tokaanu, Omori/Kuratau/Pukawa, Motutere, Whareroa and Motuoapa.

Targeted Sewer Disposal charges per rating unit are:

Factor	2024/25 GST incl
Connected (1 pan/urinals) per pan/urinal	\$1118.83
Connected (2 pans/urinals) per pan/urinal	\$839.12
Connected (3 or more pans/urinals) per pan/urinal	\$559.42
Wastewater discharge points	\$1118.83
Connected Schools per pan/urinal	\$279.71
Serviceable (available to be connected) per rating unit	\$559.42

4. Water supply

A fixed targeted rate for water supply, set under section 16 of the Local Government (Rating) Act, assessed on each separately used or inhabited part of a rating unit, and being a rating unit, which is connected, or is available to be connected (serviceable), to an accessible Council scheme. A full charge will be made for each connected separately used or inhabited part of the rating unit and a half charge for serviceable separately used or inhabited parts of a rating unit (those within 100 meters of any part of the water scheme).

Water Supply rate	2024/25 GST incl Serviceable (available to be connected)	2024/25 GST incl Connected
District wide fixed targeted	\$416.91	\$833.81

The water schemes are: Taupō, Kinloch, Whakaroa, Bonshaw Park, Whakamoenga Point, River Road, Mangakino, Tirohanga, Turangi, Motuoapa, Tokaanu, Hatepe, Omori/Kuratau/Pukawa, Whakamaru, Atiamuri, Rakaunui Road, Waihaha, Whareroa, Centennial Drive, Motutere

5. Metered Water Supply

Targeted rates for metered water supply, set under section 19 of the Local Government (Rating) Act 2002, and assessed on the volume of water supplied to every rating unit with a water meter. These metered water charges apply for supply over and above the equivalent supply allocation provided under the fixed targeted rate, where the equivalent supply allocation is the amount of the fixed targeted rate, divided by the rate per m3 for the relevant water scheme that the property is connected to.

The targeted water meter rates by water scheme are:

Water Scheme	2024/25 GST incl
	cents/m ³
Taupō (includes Taupō township, Waitahanui, Wairakei Village, Acacia Bay, Five Mile Bay and the wider Mapara area).	227
Kinloch	186
Whakaroa	229
Bonshaw Park	291
Whakamoenga Point	169
River Road	203
Mangakino	186
Tirohanga	100
Tūrangi	75
Motuoapa	120
Tokaanu	140
Hatepe	259
Omorī/Kuratau/Pukawa	159
Whareroa	227
Whakamaru	159
Ātiāmuri	186
Rakaunui Road	70
Centennial Drive (untreated)	57
Waihaha	100
Motutere	259

6. District Refuse Disposal Charge

A targeted rate for district refuse disposal, solid waste operations and waste minimisation initiatives, set under section 16 of the Local Government (Rating) Act 2002 and assessed on each separately used or inhabited part (SUIP) of each rateable rating unit in the district on the basis that properties categorised as residential, rural or other shall be assessed with one charge per SUIP, and industrial/commercial (including electricity generators, utility assets and networks) or accommodation, rating units shall be assessed with twice the charge per SUIP. For the avoidance of doubt, where a rating unit is divided into separate parts for rating purposes, each separate part is treated as if it were a separate rating unit for the application of this

District Refuse Disposal Charge.

The targeted District Refuse Disposal Charge is:

	2024/25 GST incl Accommodation, Industrial/Commercial, Electricity Generators, Utility Assets & Networks	2024/25 GST incl Residential, Rural or Other
District Refuse Disposal Charge	\$308.36	\$154.18

7. Whareroa Refuse Rate

A targeted Whareroa Refuse Rate, set under section 16 of the Local Government (Rating) Act 2002, assessed on all rating units in the Whareroa rating area as a fixed amount per rating unit.

The targeted Whareroa Refuse Rate is:

	2024/25 GST incl
Whareroa Refuse Rate	\$208.69

8. Town Centre Taupō Management Rate

A targeted Town Centre Taupō Management Rate, set under section 16 of the Local Government (Rating) Act 2002, assessed on each separately used or inhabited part of industrial/commercial (including electricity generators, utility assets and networks) rating units within the Taupō town centre boundary.

The targeted Town Centre Taupō Management Rate is:

	2024/25 GST incl
Town Centre Taupō Management	\$416.93

9. Goods and Services Tax (GST)

15% GST is included in the rates.

10. Due dates for payment

The due dates for the three instalments for rates assessed (excluding rates for metered water supply) are set out in the table below:

Instalment	Due Dates	Period the instalment covers
One	20 November 2024	1 July – 31 October
Two	20 February 2025	1 November – 28 February
Three	20 May 2025	1 March – 30 June

The due dates for the targeted rates for metered water supply are set out in the table below:

Month	Area	Due Date	
1	Taupō Town	21-Oct-24	20-Feb-25
2	Taupō Town, Acacia Bay, Wairakei	21-Oct-24	20-Mar-25
3	Taupō Town, Broadlands Rd/TMP, Mapara, Tokaanu, Tūrangi, Omori/Kuratau/Pukawa & Whareroa	21-Oct-24	21-Apr-25
4	Mangakino/Atiamuri/Whakamaru, Bonshaw Park, Waitahanui/Hatepe/Motuoapa, Centennial Drive/Rakaunui Road, River Road, Whakamoenga Point, Waihaha	20-Nov-24	20-May-25
5	Taupō Town, Kinloch, Whakaroa, Tirohanga, Serenity Cove	20-Dec-24	20-Jun-25
6	Taupō Town, Ashwood Park	21-Oct-24	22-Jan-25
Monthly	A C Baths, various other (Taupō)	20 th of each month (or the next working day)	
Quarterly	Various (Taupō)	21 Oct & 20 Dec 2024 20 Mar & 20 June 2025	

(Unless otherwise noted in the table, meters are read six monthly)

11. Penalty Charges

A 10% penalty will be added to any part of the rates instalment that remains unpaid after the due date as shown in the table below as provided for in Section 57 and 58(1)(a) of the Local Government (Rating) Act 2002.

Due Date	Penalty added
20 November 2024	27 November 2024
20 February 2025	27 February 2025
20 May 2025	27 May 2025

A further 10% penalty on any rates that are unpaid from previous years on 7 October 2024 being 5 working days after this resolution is made, as provided in Section 58(1)(b)(ii) of the Local Government (Rating) Act 2002 will be added on 8 October 2024.

TE WHAKAMAHUKI | BACKGROUND

Council has been developing its Long-term Plan since 2023. Changes to the affordable waters reform created a level of disruption to the process creating delays past 30 June 2024, legislation changes have provided councils to 30 September 2024 to adopt Long-term Plans.

The delayed adoption until 30 September has meant consequences for ratepayers, the key consequence being the increased instalment costs due to the reduced number of instalments from four to three. The decision to reduce instalments to three was made by council on 30 April 2024.

Staff have been pro-active in regards communicating these changes through various methods to ensure rate payers are aware of the changes and can prepare for these in advance as much as possible. These communications have included informing people to continue or start a regular direct debit/automatic payment which will 'smooth' these costs and likely reduce the amount in the remaining three instalments due to

payments continuing into their accounts from July through to November. Information about the rebate scheme has also been made available to remind people this is available.

NGĀ KŌRERORERO | DISCUSSION

Each financial year Council is required to have a rate resolution, this sets rates for the year and is undertaken after the adoption of the Long-term Plan or Annual Plan. Council, has today adopted the Long-term Plan 2024-34, including the Revenue and Financing Policy and the Funding Impact Statement and can now consider setting the rates.

NGĀ KŌWHIRINGA | OPTIONS

Council must adopt a long-term plan and set rates. The two options Council have is to either set the rates, set the due dates and authorise penalties in accordance with the Local Government (Rating) Act 2002, or make amendments. If Council chose not to do so Council would not have the ability to assess and collect rates for 2024-25 until some alternative rates, due dates or penalties were set.

NGĀ HĪRAUNGA | CONSIDERATIONS

Ngā Aronga Pūtea | Financial Considerations

The rates resolution sets the rates to be assessed.

Ngā Aronga Ture | Legal Considerations

The Local Government (Rating) Act 2002 provides Council with the mandate to set and collect rates. Section 23 of the Local Government (Rating) Act 2002 requires the Council to set rates by a resolution of the local authority.

Ngā Hīraunga Kaupapa Here | Policy Implications

The rates resolution is a complete statement of the rates to be set and is in accordance with the Funding Impact Statement.

Te Kōrero tahi ki te Māori | Māori Engagement

Taupō District Council is committed to meeting its statutory Tiriti O Waitangi obligations and acknowledges partnership as the basis of Te Tiriti. Council has a responsibility to act reasonably and in good faith to reflect the partnership relationship, and to give effect to the principles of Te Tiriti. These principles include but are not limited to the protection of Māori rights, enabling Māori participation in Council processes and having rangatiratanga over tāonga.

Our statutory obligations outline our duties to engage with Māori and enable participation in Council processes. Alongside this, we recognise the need to work side by side with the ahi kaa / resident iwi of our district. Engagement may not always be required by law, however meaningful engagement with Māori allows Council to demonstrate good faith and our commitment to working together as partners across our district.

Engagement has been undertaken with iwi, hapū and maori through the development of the Long-term Plan 2024-34.

Ngā Tūraru | Risks

To mitigate the risks of inconsistent data and invalidity of the rates and charges the rates model, the rating information database, the funding impact statement and this resolution are cross checked.

This resolution meets the requirements of legislation to set the rates, it was reviewed by external lawyers and Audit NZ.

TE HIRANGA O TE WHAKATAU, TE TONO RĀNEI | SIGNIFICANCE OF THE DECISION OR PROPOSAL

Council's Significance and Engagement Policy identifies matters to be taken into account when assessing the degree of significance of proposals and decisions. Officers have undertaken an assessment of the

matters in the [Significance and Engagement Policy \(2022\)](#), and are of the opinion that the proposal under consideration is significant.

TE KŌRERO TAHI | ENGAGEMENT

Council consulted with the community to develop the Long-term Plan 2024-34, which has now been adopted and has informed the community of the changes associated with rates instalments due to the delayed adoption date of the Long-term Plan 2024-34.

There is no further engagement required prior to Council making a decision to set rates, set due dates for payment and authorise the addition of penalties to unpaid rates for 2024-25. Staff will continue to communicate and advise ratepayers in regards to the changes to the rates instalments.

TE WHAKAWHITI KŌRERO PĀPAHO | COMMUNICATION/MEDIA

The Long-term Plan 2024-34 will be published on the Council website and in hard copy and the revised rates will be available on Council's website in the public Online Rating Information Database. There is information about the changes to rates instalments on Council's webpage which will be retained for this financial year.

WHAKAKAPINGA | CONCLUSION

The Long-term Plan 2024-34 has been adopted, including the Funding Impact Statement. Under Section 23 of the Local Government (Rating) Act 2002, rates need to be set for 2024-25 as set out in this resolution.

NGĀ TĀPIRIHANGA | ATTACHMENTS

Nil